

Using the Lake County Board of Review Online Appeal Filing System

To begin, go to http://boardofreview.lakecountyil.gov, and click the Online Appeal Filing link on the left-hand side of the screen.



Appeal Process

Board of Review Forms

Comparable Search Tool

Evidence & Schedule Look Up

Filing Deadlines

Final Board Decisions

Hearing Schedules

Important Information

Meetings

Online Appeal Filing

Rules of the Board of Review (PDF) Home > Departments > Chief County Assessment Office > Board of Review

Board of Review

Responsibilities

The Lake County Board of Review hears testimony on written appeals on any real estate parcel that is claimed to be over-assessed or under-assessed. The Board reviews the assessment and either deems it to be just or corrects it as necessary.

- · Acts on omitted assessments from prior tax years.
- · Makes recommendations to the Illinois Department of Revenue on applications for property tax exemptions.
- · Approves homestead exemptions for owner occupied properties.
- · Assessment appeal hearings are completed in early February.
- Board of Review members are approved by the County Board as prescribed in state statute. The Board of Review can utilize
 additional, qualified hearing officers, to assist with completing tax assessment hearings. All appointed hearing officers have
 experience in real estatement have passed a qualifying exam given by the Department of Revenue.

Appeals

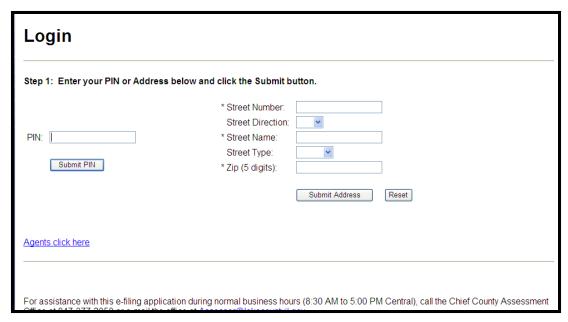
An appear to affect the assessment for the current tax year shall be filed 30 calendar days after the date of publication of the assessment changes for the township.

If for some reason there is an appeal filed that requests that an assessment be increased, the Board of Review will give the owner of the property proper notice so the affected taxpayer has an opportunity to respond.

Mission Statement

Acting as an unbiased intermediary between assessors and taxpayers, the Board of Review undertakes an important role in striving

User Login



If you are not an Attorney you will need to begin by entering either a PIN number or Address and click Submit. You will then be prompted to enter the corresponding key code for the parcel. The key code can be found in the upper right corner of the blue assessment notice. If you have misplaced the notice, you may call the Chief County Assessment Office (847-377-2050) and a staff member will provide the key code to you.

Attorney's will begin by clicking the "Attorneys click here" link, and will then be prompted to enter in the User Name and password. If you do not have an Agent ID and password and would like one, you will need to fill out a <u>registration form</u> and submit it to the Chief County Assessment Office. You will then be prompted to enter in your first PIN Number.

Attorn	ney Login	
Attorneys:	Enter your User Name and Password and click the Log	jin button to begin.
User Name:		
Password:		
Login		
Taxpayers cli	click here	

Terms and Conditions

Terms and Conditions Notification The Libertyville Township final filing date is 9/24/2012. To submit an appeal using the online appeal filing application, the user must complete all of the required steps and electronically submit the appeal by the published township filing date. The Board of Review will not recognize incomplete e-filings as a completed appeal submission. By checking the "I acknowledge" box below, the user understands and accepts these requirements. If you have problems with the online application, remember that you are able to utilize the fillable forms and the Lake County Comparable Property grid from our Web site and be posted using regular mail or Fed Ex (after 5PM). For assistance with this e-filing application during normal business hours (8:30 AM to 5:00 PM Central), call the Chief County Assessment Office at 847-377-2050 or e-mail the office at Assessor@lakecountyil.gov. Please Note: The online appeal application depends upon the successful operation of many electronic systems, each beyond the control of the Board of Review. Lake County cannot guarantee the availability of the online application, and the Board highly recommends appellants not wait until a filing deadline to submit their appeals online. Filing deadlines are fixed and not extended if, for some reason, the online application is unavailable. ☑ I acknowledge and accept the above terms. Continue Logout

Once a taxpayer has entered their first PIN or Address, a Terms and Conditions notification screen will be displayed. Please read the text, check the acknowledgement box, and then click Continue when you are ready to start your appeal. (Attorneys will not get this screen.)

Reason For Appeal

Reason for Appeal

What is the basis for your appeal? (You may select more than one reason.)

- □ Factual error Property characteristics
- Recent purchase of property
- Appraisal
- □ Recent sales comparables
- Equity of assessment comparables
- Matter of law / Other

Link to Help Document

Complete My Filing

Descriptions:

Factual error - Property characteristics:

This type of case involves questions on the accuracy of property characteristics used by the township assessor in the assessment process. The types of questions that might arise in this area are the actual living area of the home, number of bathrooms, size of the basement, total land area, etc.

Recent purchase of property:

In this case you may have a 2012 or 2013 sale that you would like the Board of Review to consider as evidence of fair cash value for January 1, 2013. There are a series of required questions related to the transaction, along with the ability to upload the HUD-1 from the transaction for the Board's considerations.

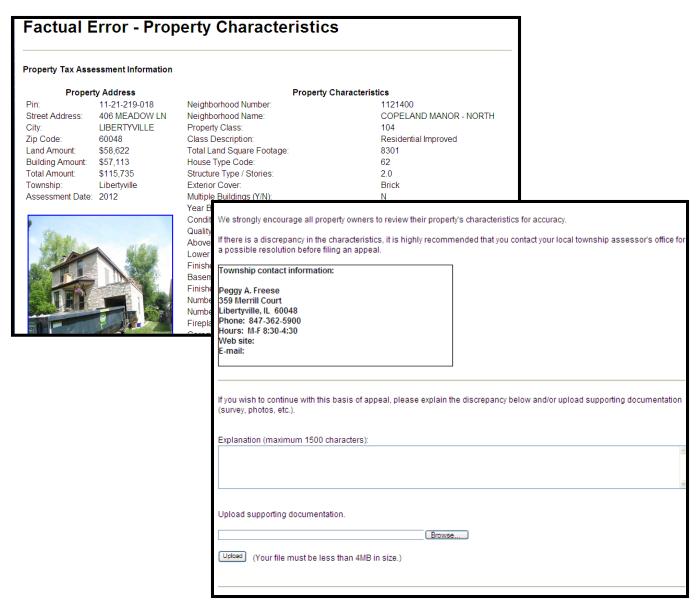
Appraisal:

In this case, you have a real estate appraisal that you would like the Board of Review to consider as evidence of fair cash value for January 1, 2013. The ability to upload the appraisal is provided. If your appraisal is yet to be completed, you will be reminded of the Board's deadlines for your document.

Decent sales comparables

You will now be at the Reason For Appeal screen. On the right side of the screen there are descriptions for the types of appeals that can be chosen. Click on your first Reason to start the next step.

Factual Error



When selecting Factual Error, the first screen you will come to is the property characteristics for the parcel. This information comes directly from the township assessor's office property records. It is best to contact the township assessor's office to discuss this type of case, prior to filing an appeal. If you wish to file on this basis of appeal, you will need to describe your factual error in the given text box, and/or upload a saved document.

Recent Purchase of Property

Recent Purchase of Property						
Note: Items marked with an asterisk (*) are required.						
* 1.) Please upload a copy of the HUD-1/Settlement Statement from the recent sale.						
Browse						
Upload (Your file must be less than 4MB in size.)						
View an Example HUD-1 (PDF). View an Example Settlement Statement (PDF).						
* 2.) Did the sale involve more than one PIN?						
○Yes ○No ○Not Sure						
* 3.) What was the date of transaction?						
(MM/DD/YYYY format)						
* 4.) Purchase price:						
\$						

This reason is directed toward residential property transfers within the year before the assessment date (2015) and the current year (2016). The Board of Review expects to receive a copy of the HUD-1 or Settlement Statement from closing, which can be uploaded on this page.

There is also a set of questions related to the transaction that must be completed in order to submit this reason. In addition, there is a text field that allows you to provide the Board of Review additional comments related to the sale.

If you are using a late current year sale (late 2016), it may be advisable to also upload the PTAX-203 from your recent transaction.

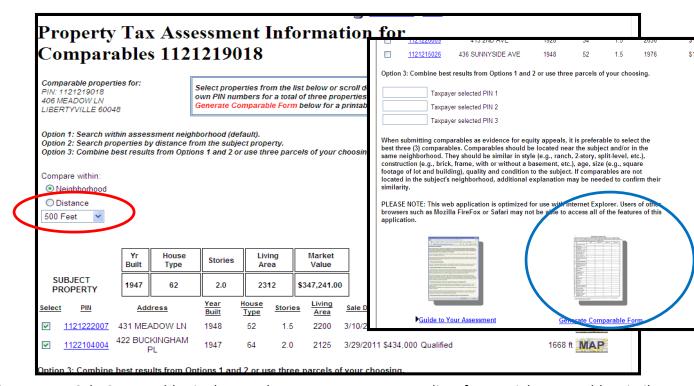
Appraisal

Appraisal
Please upload the supporting documentation for your appraisal.
Browse
(Your file must be less than 4MB in size.)
An appraisal which does not accompany an initial application is acceptable to the Board, if it is received by the Board (irrespective of post mark) within fourteen (14) calendar days of the filing deadline for residential properties or within thirty (30) calendar days of the filing deadline for commercial properties. The appraisal can be submitted within this application, or a PDF file can be sent to BoardOfReview@lakecountyil.gov.
I will submit my appraisal by the date described above. Libertyville Township's final filing date is 9/24/2012.
Do you believe this will be a reduction of \$180,000 assessed value (market value or \$300,000) or more?
○Yes ○No ○Not sure

If you are using a real estate appraisal from a State licensed appraiser, here is where you can upload that document. If you are taking advantage of the 14 or 30 day grace periods to submit the appraisal, you must click the check box shown above. When you have uploaded the appraisal you will receive the message "file uploaded successfully".

Any appraisals sent after the filing deadline should be emailed to BoardofReview@lakecountyil.gov, or uploaded to the Evidence and Schedule Look Up page located on the Board of Review website.

Recent Sale Comparables



When Recent Sale Comparables is chosen, the computer generates a list of potential comparables similar to the subject property.

-Choose comparables that are the most similar in style (e.g. ranch, 2-story, split-level, etc.), construction (e.g. brick, frame, with or without basement, etc.), age, size (square footage of lot and building), quality and condition to the subject property. They should also be located near the subject property and/or in the same neighborhood.

Comparable data can be sorted by clicking on each column heading.

If you are not satisfied with your initial results, there is an option to search by distance. (circled in red above) If you choose to use the distance option you still want to choose the best 3 comparables most similar and closest to the subject property.

Choose three comparable properties by clicking the check box in the **Select** column.

If you are not satisfied with the comparables that are generated, or if you have a particular properties in mind to use in your comparison, you can enter 3 properties of you choosing. using the box shown below that will appear at the bottom of the pick list



Once your comparables have been chosen, scroll to the bottom of the page and click **Generate Comparable Form** (circled above in blue).

Recent Sale Comparables Continued

Recent Sales Comparables Print Version | Close Comparable Assessment Grid By Recent Sales This Residential Comparison grid can be used for appeals based on uniformity or market value. Information necessary for appeal has been automatically added to the grid from Lake County property records, of which are available for review at your local township assessors office. The Board of Review strongly encourages assessors to provide appellants with township evidence prior to a scheduled hearing. Subject Comp #1 Comp #2 1121219018 1122104004 Permanent Index Number 1121222007 Street Address 406 MEADOW 431 MEADOW **422 BUCKINGHAM** PL LN LN 1121400 1121400 1121400 Neighborhood Number COPELAND COPELAND COPELAND **Neighborhood Name** MANOR - NORTH MANOR - NORTH MANOR - NORTH 0.07 mi 0.32 mi Distance N/A 8,301 9.110 8.400 Land Size 64 62 52 House Type Code 2.0 1.5 2.0 Structure Type / Stories Brick Wood siding Brick **Exterior Cover Quality Grade** Avg+ AV++ AV++ Condition Average Average Average 1947 / 1954 1948 / 1981 1947 / 1986 Year Built / Effective Age \$58,622 \$58,622 \$57,732 Land Assessed Value **Building Assessed Value** \$57,113 \$72,181 \$70,357 **Total Assessed Value** \$115,735 \$130,803 \$128,089

Your comparable grid will now appear. It is recommended that prior to adding the comparison grid as evidence, use the Print Version command to print a copy for your records. Once the grid is submitted you will not have the option to print from this application. However, evidence files will be available the day after you submit your appeal, through the Evidence and Schedule Lookup page on the Board of Review Website and can be printed then.

To submit this comparison grid as evidence you must click the "Save as Evidence" box, and then choose "Done", this will ensure that your saved grid will be attached to your filing. Once a grid has been saved as evidence the only way it can be deleted from your appeal submission is by contacting our office directly at boardofreview@lakecountyil.gov (email) or 847-377-2100 (phone). You will then be asked if you would like to submit additional grids or go back to the Reason For Appeal screen.

If you do not want to submit the comparison grid as evidence, you can either click the "Back" button on your web browser to be brought back to your pick list, or click "Cancel". If you choose "Cancel" you will be brought back to the Reasons For Appeal Screen.

Equity of Assessment Comparables

O Dis	eet 🔻										
		Yr Built	House Type	Stories	Living Area	Assessed Value					
	BJECT OPERTY	1947	62	2.0	2312	\$11 5,735					
Select	PIN		Address		Year Built	House Type	Stories	Living Area	Assessment Value	Distance	<u>Map</u>
	1121223012		610 LINCOLN	AVE	1948	42	1.0	2337	\$146,523	1052 ft	MAP
	1121227005		424 2ND A	VE	1950	42	1.0	2286	\$130,467	798 ft	MAP
	1121219002	40	05 SUNNYSID	E AVE	1926	63	2.0	2268	\$130,021	178 ft	MAP
	<u>1121231004</u>	422	2 WRIGHTWO	OD TER	1947	62	2.0	2372	\$141,523	1415 ft	MAP
	1121219009	51	01 SUNNYSID	E AVE	1958	42	1.0	2214	\$151,319	416 ft	MAP
~	<u>1122104010</u>	4	429 HAMPTO	N TER	1948	64	2.0	2201	\$138,489	1808 ft	MAP
~	1121222007		431 MEADO	N LN	1948	52	1.5	2200	\$130,803	344 ft	MAP
~	1121225019		457 PRAIRIE	AVE	1939	34	2.0	2197	\$132,885	852 ft	MAP
	1121227009		423 WINDSOF	RTER	1946	62	2.0	2436	\$114,370	744 ft	MAP
	1121222017		318 2ND A	VE	1950	52	1.5	2455	\$130,154	387 ft	MAP
	1122104004	42	22 BUCKINGH	IAM PL	1947	64	2.0	2125	\$128,089	1668 ft	MAP
	1122104002	40	08 BUCKINGH	IAM PL	1947	64	2.0	2501	\$152,480	1608 ft	MAP
	1121217019		120 LINCOLN	AVE	1970	64	2.0	2100	\$125,192	635 ft	MAP
	1121220002	4.	IN WEDGEME	DE DI	1020	24	2.0	2520	£157 500	050 4	MAD

When Equity of Assessment Comparables is chosen, the computer generates a list of potential comparables similar to the subject property.

- Choose comparables that are the most similar in style (e.g. ranch, 2-story, split-level, etc.), construction (e.g. brick, frame, with or without basement, etc.), age, size (square footage of lot and building), quality and condition to the subject property. They should also be located near the subject property and/or in the same neighborhood.

Comparable data can be sorted by clicking on each column heading.

If you are not satisfied with your initial results, there is an option to search by distance. If you choose to use the distance option you still want to choose the best 3 comparables most similar and closest to the subject property.

Choose three comparable properties by clicking the check box in the **Select** column.

If you are not satisfied with the comparables that are generated, or if you have a particular properties in mind to use in your comparison, you can enter 3 properties of you choosing using the box shown below that will appear at the bottom of the pick list



Once your comparables have been chosen, scroll to the bottom of the page and click **Generate Comparable** Form .

Equity of Assessment Comparables Continued

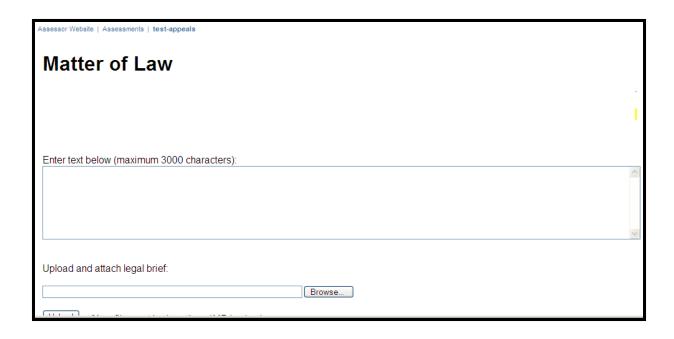
■ Print Version Close					
Comparable Assessment Grid By Assessment Equity This Residential Comparison grid can be used for appeals based on uniformity or market value. Information ecessary for appeal has been automatically added to the grid from Lake County property records, of which are vailable for review at your local township assessors office. The Board of Review strongly encourages assessor oprovide appellants with township evidence prior to a scheduled hearing.					
	Subject	Comp #1	Comp #2	Comp #3	
Permanent Index Number	1121219018	1122104010	1121222007	1121225019	
Street Address	406 MEADOW LN	429 HAMPTON TER	431 MEADOW LN	457 PRAIRIE AVE	
Neighborhood Number	1121400	1121400	1121400	1121400	
Neighborhood Name	COPELAND MANOR - NORTH	COPELAND MANOR - NORTH	COPELAND MANOR - NORTH	COPELAND MANOR - NORTH	
Distance	N/A	0.34 mi	0.07 mi	0.16 mi	
Land Size	8,301	8,298	9,110	7,239	
House Type Code	62	64	52	34	
Structure Type / Stories	2.0	2.0	1.5	2.0	
Exterior Cover	Brick	Brick	Wood siding	Brick	
Quality Grade	Avg+	Gd-	AV++	Good	
Condition	Average	Average	Average	Average	
Year Built / Effective Age	1947 / 1954	1948 / 1993	1948 / 1981	1939 / 1954	
Land Assessed Value	\$58,622	\$57,732	\$58,622	\$53,293	
Building Assessed Value	\$57,113	\$80,757	\$72,181	\$79,592	
Total Assessed Value	\$115,735	\$138,489	\$130,803	\$132,885	
Land Market Value	\$175.882	¢173 213	¢175.882	¢150 201	

Your comparable grid will now appear. It is recommended that prior to adding the comparison grid as evidence, use the Print Version command to print a copy for your records. Once the grid is submitted you will not have the option to print from this application. However, evidence files will be available the day after you submit your appeal, through the Evidence and Schedule Lookup page on the Board of Review Website and can be printed then.

To submit this comparison grid as evidence you must click the "Save as Evidence" box, and then choose "Done", this will ensure that your saved grid will be attached to your filing. Once a grid has been saved as evidence the only way it can be deleted from your appeal submission is by contacting our office directly at boardofreview@lakecountyil.gov (email) or 847-377-2100 (phone). You will then be asked if you would like to submit additional grids or go back to the Reason For Appeal screen.

If you do not want to submit the comparison grid as evidence, you can either click the "Back" button on your web browser to be brought back to your pick list, or click "Cancel". If you choose "Cancel" you will be brought back to the Reasons For Appeal Screen.

Matter of Law



When Matter of Law is chosen, you are given a text box to explain your case, along with the ability to upload a document (ex. Legal brief). To complete a Matter of Law filing you must provide an explanation in the text box or upload an evidence file to be able to check "Done".

Appeal Form

Appeal	Form					
Note: Items mark	Note: Items marked with an asterisk (*) are required.					
Property (Situs	-					
PIN:	11-21-219-018 406 MEADOW LN					
Address line 1:	400 MEADOW EN					
City:	LIBERTYVILLE					
State:	ILL					
	60048					
Township:	ship: Libertyville					
Appella	ant Contact Information	1				
* First name:	MAURA					
Middle name:						
* Last name:	KING					
Organization:						
* Address line 1	: 406 MEADOW LN					
Address line 2:						
* City:	LIBERTYVILLE					
* State:	IL					

When the chosen reasons are complete and all evidence is uploaded, you are ready to click the "Complete My Filing" button on the bottom of the Appeal Reasons screen.

The Appeal Form screen will now display. Fill in all required fields (these are marked with an asterisk *)

There are three ways you can proceed:

<u>Back To Reason for Appeal page</u>: this will bring you back to the Reasons for Appeal screen.

<u>Save and Come Back Later</u>: If you would like to save your appeal, but submit it at a later date, then you may choose this option.

Review and Submit: Choose this when you are ready to complete your appeal submission. This step must be completed for the Board of Review to docket the appeal. Appeal files that have not been completed will not be reviewed by the Board of Review.

Review and Submit

Review and Submit					
Online Appeal	Filing Summary				
PIN:	11-21-219-018				
Appellant Contact Information					
First name:	MAURA				
Middle name:					
Last name:	KING				
Organization:					
Address line 1:	406 MEADOW LN				
Address line 2:					
City:	LIBERTYVILLE				
State:	L				
Zip:	60048-2929				
Primary e-mail:	mtopp2@lakecountyil.gov				
Secondary e-mail:					
Primary phone:	8473772192				
Secondary phone:					
Appeal Form					
Current land assessment:	\$58,622				
Current building assessment:	\$57,113				

Use the Review and Submit screen to double check all of the information that will be submitted on your case. This report may be printed for your records.

<u>To finalize the assessment appeal, you must click the "Submit Appeal" button on the bottom of the Review and Submit screen.</u>

A confirmation screen will then be generated, and the filing will be complete.

Assessor Website Assessments test-appeals					
Submit Confirmation					
The keycode for PIN 11-21-219-018 is BE7FA55 .					
Appeal submitted successfully!					
A confirmation e-mail with your docket number will be sent to the e-mail address provided.					



ATTORNEYS:

Once you have received confirmation of your appeal submission and then click "OK", the program will ask if you would like to file another appeal.